

COMMONWEALTH OF PENNSYLVANIA

OFFICE OF ATTORNEY GENERAL

BY: Carol E. Momjian

Senior Deputy Attorney General

Pennsylvania Attorney I.D. NO.: 49219

21 S. 12th Street, 3rd Floor

Philadelphia, PA 19107

Telephone: (215)560-2128

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	:	Chapter 11
MOTORS LIQUIDATION COMPANY; <i>et al.</i>,	:	Case No. 09-50026 (REG)
Debtors	:	
	:	
	:	

**RESPONSE BY THE COMMONWEALTH OF PENNSYLVANIA,
DEPARTMENT OF REVENUE TO DEBTORS'
TWENTIETH OMNIBUS OBJECTION TO CLAIMS**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

The objection of Motors Liquidation Company (f/k/a General Motors Corporation) to proofs of claim 626 and 625 filed by the Commonwealth of Pennsylvania, Department of Revenue lacks merit. Based on the Debtors' review, no amount is owed. To the contrary, pursuant to 72 P.S. §7404, the PA Department of Revenue imposed on the Debtors, corporation tax estimates for tax years 2008 and 2009 under corporation box number 6500-530. Upon submission of the delinquent corporation tax reports and settlement of the reports by the PA

Department of Revenue, the estimated figure will be adjusted accordingly.

Respectfully submitted,

THOMAS W. CORBETT, JR.
ATTORNEY GENERAL

DATED: June 21, 2010

BY: /s/ Carol E. Momjian
Carol E. Momjian
Senior Deputy Attorney General
Attorney No. 49219
Office of Attorney General
21 South 12th Street, 3rd Floor
Philadelphia, PA 19107
Tel: (215) 560-2128
Fax: (215) 560-2202
E-mail: cmomjian@attorneygeneral.gov

COMMONWEALTH OF PENNSYLVANIA
OFFICE OF ATTORNEY GENERAL

BY: Carol E. Momjian
Senior Deputy Attorney General
Pennsylvania Attorney I.D. NO.: 49219
21 S. 12th Street, 3rd Floor
Philadelphia, PA 19107
Telephone: (215)560-2128

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	:	Chapter 11
MOTORS LIQUIDATION COMPANY; <i>et al.</i>,	:	Case No. 09-50026 (REG)
Debtors	:	
	:	

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the Response by the Commonwealth of Pennsylvania, Department of Revenue to Debtors' Twentieth Omnibus Objection to Claims was served electronically and by First Class mail on June 21, 2010, upon the following:

Weil Gotshal & Manges LLP
Attorneys for the Debtors
767 Fifth Avenue
New York, New York 10153
Attn: Harvey R. Miller, Esquire

Weil Gotshal & Manges LLP
Attorneys for the Debtors
767 Fifth Avenue
New York, New York 10153
Attn: Stephen Karotkin, Esquire

Weil Gotshal & Manges LLP
Attorneys for the Debtors
767 Fifth Avenue
New York, New York 10153
Attn: Joseph H. Smolinsky, Esquire

Motors Liquidation Company
500 Renaissance Center, Ste. 1400
Detroit, Michigan 48243
Attn: Ted Stenger

General Motors, LLC
300 Renaissance Center
Detroit, Michigan 48265
Attn: Lawrence S. Buonomo, Esquire

Cadwalader, Wickersham & Taft LLP
Attorneys for the United States Department of the Treasury
One World Financial Center
New York, New York 10281
Attn: John J. Rapisardi, Esquire

The United States Department of the Treasury
1500 Pennsylvania Avenue NW, Room 2312
Washington, DC 20220
Attn: Joseph Samarias, Esquire

Vedder Price, P.C.,
Attorneys for Export Development Canada
1633 Broadway, 47th Floor
New York, New York 10019
Attn: Michael J. Edelman

Vedder Price, P.C.,
Attorneys for Export Development Canada
1633 Broadway, 47th Floor
New York, New York 10019
Attn: Michael L. Schein, Esquire

Kramer Levin Naftalis & Frankel LLP
Attorneys for the Statutory Committee of Unsecured Creditors
1177 Avenue of the Americas
New York, New York, 10036
Attn: Thomas Moers Mayer, Esquire

Kramer Levin Naftalis & Frankel LLP
Attorneys for the Statutory Committee of Unsecured Creditors
1177 Avenue of the Americas
New York, New York, 10036
Attn: Amy Caton, Esquire

Office of the United States Trustee
For the Southern District of New York
33 Whitehall Street, 21st Floor
New York, New York 10004
Attn: Diana G. Adams

U.S. Attorney Office, S.D.N.Y.
86 Chambers Street, 3rd Floor
New York, New York 10007
Attn: David S. Jones, Esquire

U.S. Attorney Office, S.D.N.Y.
86 Chambers Street, 3rd Floor
New York, New York 10007
Attn: Natalie Kuehler, Esquire

Caplin & Drysdale
375 Park Avenue, 35th Floor
New York, NY 10152-3500
Attn: Elihu Inselbuch, Esquire
Rita C. Tobin, Esquire

Trevor W. Swett III, Esquire
Kevin C. Maclay, Esquire
One Thomas Circle, N. W., Suite 1100
Washington, DC 20005

Stutzman, Bromberg, Esserman & Plifka, PC
2323 Bryan Street, Suite 2200
Dallas, TX 75201
Attn: Sander L. Esserman, Esquire
Robert T. Rousseau, Esquire

Respectfully submitted,
THOMAS W. CORBETT, JR.
ATTORNEY GENERAL

DATED: June 21, 2010

BY: /s/ Carol E. Momjian
Carol E. Momjian
Senior Deputy Attorney General
Attorney No. 49219
Office of Attorney General
21 South 12th Street, 3rd Floor
Philadelphia, PA 19107
Tel: (215) 560-2128
Fax: (215) 560-2202
E-mail: cmomjian@attorneygeneral.gov